

## Audit Issues and Closure Report

**Client Name:** Andriya

**Audit No:** CUST0002/AUD/25/00024 - Statutory Audit ICAI Template

| SI No | Workpaper Ref     | CAM   | Exceeded Materiality | Deviations/ Exceptions Noted  | Conclusion   | Type of Test                     | Status | Description & Reason for selection as CAM | Audit Procedure undertaken to address the CAM |
|-------|-------------------|---|----------------------|---|--|----------------------------------|--------|---|---|
| 1     | Trade Receivables | Based on the audit procedures performed and the confirmations received from the parties we have observed the following:<br>1. ....Refer AQM No12, 23 and 34.....of Audit Memo | No                   | Analysis of Trade Receivables has been done according to two basis:<br>(i) Total trade receivables variance analysis<br>(ii) Customer wise trade receivables variance analysis<br>The confirmations from all the parties have been received hence there was no requirement for the checking of the subsequent status. | Based on the audit procedure s performed and the confirmations received from the parties we have observed the following:<br>1. ....Refer AQM No12, 23 and 34.....of Audit Memo | Inquiry, Observation, Inspection | WIP    | test                                      | test  |
| 2     | 12345             | 1312132   | Yes                  | 1233  | 2`12`1   | Examination                      | Closed |   |   |